

Amendments to Senate Bill No. 265  
3rd Reading Copy

Requested by Representative Mary McNally

For the House Taxation Committee

Prepared by Jeff Martin  
April 6, 2011 (8:12pm)

1. Title, page 1, line 5.

**Following:** "AND"

**Insert:** "RESIDENTIAL GRAY WATER SYSTEMS AND"

2. Page 1, line 13.

**Strike:** "3"

**Insert:** "4"

3. Page 2.

**Following:** line 18

**Insert:** "NEW SECTION. Section 2. Gray water system for newly constructed residence -- tax abatement. (1) A residential dwelling that is under construction or that is newly constructed with a residential gray water system is taxed at 85% of its taxable market value during the course of the construction and for 10 years after completion of construction as provided in this section.

(2) To receive a tax abatement under this section, a taxpayer shall apply, on a form provided by the department, to the department on or before April 15 of the year for which the first abatement is claimed for property under construction and for the first year of the completion of construction but not later than 1 year after the completion of the construction. The claimant shall provide a certification from the local board of health pursuant to 50-2-116 that the residential dwelling is under construction or was constructed with a gray water system that meets the requirements of this section. The department may require other information that it considers necessary to determine the eligibility of the residential dwelling for a property tax abatement.

(3) An abatement granted under this section remains in effect through the 10th year following the year construction was completed."

**Renumber:** subsequent sections

4. Page 2, line 24.

**Following:** "apply"

**Insert:** ", on a form provided by the department,"

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5. Page 3, line 8.

**Following:** "3"

**Insert:** "or 3"

6. Page 2, line 9.

**Following:** "or"

**Insert:** "gray water system under [section 2] or"

7. Page 2, line 10.

**Strike:** "2"

**Insert:** "3"

8. Page 2, line 11.

**Following:** "3"

**Insert:** "or 3"

9. Page 2, line 14.

**Strike:** "3"

**Insert:** "4"

10. Page 2, line 16.

**Strike:** "3"

**Insert:** "4"

11. Page 2, line 20.

**Following:** "and"

**Insert:** "residential dwellings and"

- END -

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